

[REDACTED]

Employer Identification Number: [REDACTED]

Key District: [REDACTED]

Tax Form: 1120

Tax Years: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(6) of the Internal Revenue Code.

This ruling is made for the following reason(s):

You do not qualify as either a chamber of commerce or a business league within the meaning of section 501(c)(6) of the Code. We have concluded that since your membership is limited to [REDACTED] and to certain practice groups and physicians on the staff of [REDACTED], and since your activities are performed primarily for the benefit of these members and not for the general benefit of all persons in one or more lines of business in your area, you are not described in section 501(c)(6). In your authorized representative's letter dated [REDACTED], you state that you have elected to withdraw from further consideration of this matter. Accordingly, we hereby affirm our denial of your application for recognition of exemption from federal income tax under section 501(c)(6).

You are required to file federal income tax returns on the form indicated above. Based upon the financial information you furnished, it appears that returns should be filed for the tax years indicated above. You should file these returns with your Key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely yours,

[REDACTED]  
[REDACTED]  
Chief, Exempt Organizations  
[REDACTED]